enjoin the issuance of bonds for such purpose. *Held,* that an injunction should be granted on the ground that a municipality is competent to act beyond its boundaries only in cases in which it is so empowered by legislative authority, or where the urgency of extrinsic expediency or necessity demand. *Mulville* v. *City of San Diego* (Cal., 1920), 192 Pac. 702.

The statute in the present case gave the district no authority to act beyond its boundaries. Since a municipal corporation is an agency of the state for local government, it is as a general rule restricted to its corporate limits in the exercise of its corporate powers. COOLEY ON MUNICIPAL CORPORATIONS, 139; *Houghton* v. *Huron Copper Mining Co.,* 57 Mich. 547; *Sweitzer* v. *Harrisburg,* 104 Va. 533. The taxing power of a municipality does not extend beyond its boundaries. *Gilchrist's Appeal,* 109 Pa. St. 600. The corporation boundaries usually mark the limit for the exercise of the police power by the municipality. COOLEY ON MUNICIPAL CORPORATIONS, 314; *Goss* v. *Corporation of Greenville,* 36 Tenn. 62. Where the municipality has power to construct a sewer it may, as an implied incident to such power, extend the sewer beyond its boundaries when necessary or manifestly desirable. *Coldwater* v. *Tucker,* 36 Mich. 474; *Shreve* v. *Town of Cicero,* 129 Ill. 226; *Cochran* v. *Village of Park Ridge,* 138 Ill. 295. In the case last cited the court said that a sewer extending outside the corporate limits was for the improvement and benefit of the municipality alone, and being here necessary to the municipality it was held to be a municipal improvement. Should such an argument be applied to the principal case, it would seem that the construction of the pier was not an improvement of the ocean, but was for the benefit of the municipality; inasmuch as the district was created for a pleasure resort, it might also be said to be a necessary improvement. Dillon is of the opinion that there are purposes for which a corporation may, without special grant, purchase and hold extra-territorial lands, as for a pest-house, cemetery, park, and like objects of municipal character. 3 DILLON ON MUNICIPAL CORPORATIONS [5th Ed.], 1567. The Wisconsin court has held that a municipality may maintain and operate a stone quarry outside of the city limits for municipal purposes. A classification that is given in this case appears to reconcile the many varied decisions better than any other that has been suggested. The distinction is that municipal authority in a governmental sense cannot be exercised outside the limits of the municipality; while municipal authority used in the mere exercise of a business function can be exercised outside of the limits of the municipality, providing such function comes within the scope of the city's corporate authority. *Schneider* v. *City of Menasha,* 118 Wis. 298. On the basis of the above distinction, it would appear that the principal case might well have been decided differently.

MUNICIPAL CORPORATIONS—UNDERTAKING ESTABLISHMENTS MAY BE CONTROLLED AND PROHIBITED UNDER POLICE POWER.—In an action brought by the proprietor of an undertaking establishment to enjoin the enforcement of an ordinance prohibiting the locating of such establishments outside of certain zones, *held,* the injunction must be denied because this ordinance comes

within the well-recognized police power of the state, inasmuch as one of the purposes of the organization of our government is to secure to men the "inalienable right" of "pursuing and obtaining safety and happiness." *Brown* v. *City of Los Angeles* (Cal., 1920), 192 Pac. 716.

The police power of the state is that inherent or plenary power which enables the state to prohibit all things hurtful to the comfort, safety and welfare of society, and may be termed "the law of overruling necessity." *Town of Lake View* v. *Rosehill Cemetery Co.*, 70 Ill. 191. Anything which is hurtful to the public interest is subject to the police power, and may be restrained or prohibited in the exercise of that power. *Harmon* v. *City of Chicago*, 110 Ill. 400. Municipalities are allowed a greater degree of legislation in this direction than in any other. *Gundling* v. *City of Chicago*, 176 Ill. 340. An ordinance for the preservation of the public health, prohibiting the interment of dead human bodies within specified limits of a city, is valid. *Austin* v. *Austin City Cemetery Association*, 87 Tex. 330. A city can regulate hospitals for the insane under its police power because this is for the protection of the public health and safety. Billboard regulations that protect public safety, health and morals are valid, but those regulations that are made only for aesthetic purposes are invalid. *Com.* v. *Boston Advertising Co.*, 188 Mass. 348. *Chicago* v. *Gunning System*, 214 Ill. 628. There seems to be little doubt that the right to secure to men the "inalienable right" of "pursuing and obtaining safety and happiness" would, from the public point of view, include the right to prevent nuisances. An undertaking establishment is not a nuisance *per se*. But there are numerous businesses not nuisances *per se* that a city can exclude from residential districts because of their proneness to become injurious to health, offensive to the senses, or an obstruction to the free use of property. *City of St. Paul* v. *Kessler* (Minn.), 178 N. W. 171. Lord Hardwicke's view in *Anonymous*, 3 Atk. 750, that the fears of mankind, though they may be reasonable ones, will not create a nuisance, is widely disputed. *Stotler* v. *Rochelle*, 83 Kan. 86. In *Beissel* v. *Crosby* (Neb.), 178 N. W. 272, the court held that an undertaking establishment was a nuisance that could be enjoined. An undertaking establishment may be enjoined as a nuisance where it appears that noxious odors and gases will permeate the neighborhood. In the recent case of *City of St. Paul* v. *Kessler, supra*, the court held that an ordinance prohibiting funeral homes in residence districts was valid under the police power expressly given in the city's charter. See 19 MICH. L. REV. 191; 13 MICH. L. REV. 169.

NEGLIGENCE—CONCURRENT ACTS—EFFICIENT INTERVENING CAUSE.—Where the defendant negligently allowed his sidewalk elevator to remain unguarded and a third person negligently operated it, injuring the plaintiff, it was *held* that the act of the third person was not legally an efficient intervening cause. *Rosenholz* v. *Frank G. Shattuck Co.* (N. Y., 1920), 183 N. Y. S. 23.

It is universally settled that if the concurrent or successive negligence of two persons, combined together, results in an injury to a third person, he may recover damages of either or both, and neither can interpose the